IN THE HIGH COURT OF JUDICATURE, ANDHRA PRADESH
AT HYDERABAD

(Special Original Jurisdiction)

FRIDAY, THE FIFTEENTH DAY OF DECEMBER
TWO THOUSAND AND SIX

PRESENT

THE HON'BLE MR JUSTICE J.CHELAMESWAR

AND

THE HON'BLE MR JUSTICE G.BHAVANI PRASAD

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WRIT PETITION No.24452 OF 2006

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Between:

M/s.Charminar Blue Flames Pvt. Ltd.

rep. by its Managing Director,

Hyderabad.

..... PETITIONER

AND

The Appellate Deputy Commissioner (CT),

Panjagutta Division, Hyderabad,

And others.

....RESPONDENTS

THE HON'BLE MR JUSTICE

J.CHELAMESWAR

AND

THE HON'BLE MR JUSTICE

G.BHAVANI PRASAD

WRIT PETITION No.24452 OF 2006

O R D E R

(Per Sri Justice J.Chelameswar)

This writ petition is filed with a prayer as follows:

> **"… Hon'ble Court may be pleased to issue an order or writ one in the nature of Mandamus and set aside the vide order R.C.No.D.C.T.O/jh/2004-05 dt 20-9-2006 and appeal order no-Hos 1/p/81/200-2001-2 p/575/99-2000-Both dt 26-8-2000 the impugned assessment order passed by the C.T.O. jubilee hills and the appeal order of the ADC C.T Punjagutta are arbitrary and contrary to law and facts and set aside the same consequently direct the petitioner company to pay the actual liabilities in monthly installment Rs.50,000/- p.m. and pass …"**

It may not be necessary to go into the factual details of the writ petition, except to state that the petitioner is challenging the consequential proceedings under the Revenue Recovery Act, by which the respondents seek to recover the arrears of tax due from the petitioner company pertaining to the years 1997-98 to 2002-2003 to an extent of Rs.1,18,23,538/-.

The petitioner does not dispute the liability. The assessments had become final long back. All that the petitioner prays in this writ petition is that in view of murder of the original Managing Director of the Company and the present Managing Director is not in a position to make the payment immediately on behalf of the Company, therefore, it is prayed that petitioner be permitted to pay the above-mentioned amount in instalments.

Heard the learned Government Pleader.

Whatever be the genuineness of the claim of the petitioner, the APGST Act does authorizes the concerned Deputy Commissioner, who has jurisdiction over the petitioner under Section 16 of the APGST Act to grant instalments in appropriate cases. Admittedly, not even an application is made before the concerned Deputy Commissioner.

In the circumstances, we do not see any merits in the writ petition and the same is accordingly dismissed. However, it is open to the petitioner to approach the concerned Deputy Commissioner for the relief such as the one sought for in the present writ petition.

JUSTICE J.CHELAMESWAR

JUSTICE G.BHAVANI PRASAD

15TH AUGUST, 2006

Note: Issue copy in two days.

(B/O)PGS

THE HON'BLE MR JUSTICE

J.CHELAMESWAR

AND

THE HON'BLE MR JUSTICE

G.BHAVANI PRASAD

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WRIT PETITION No.26042 OF 2006

(Per Sri Justice J.Chelameswar)

15th DECEMBER, 2006